Previous references.

File No. 26
of 03-05

1904

(Local Boards

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—9

PART B FOR August 1904

SUBJECT.

Processes for the recovery of arrears of Mohatarfa, House & Shop taxes both in Minor Municipalities & Non-Municl places.

FILE No. 26 of 1903-04.

Process for the recovery of arrears of Mohatarfa house and shop taxes, both in Minor Municipalities and Non-Municipal places.

1 D. O. to all the Deputy Commissioners, dated 24th August 1903.
Requests them to favor Government with information on points (a) what are the processes employed for the recovery of arrears of Mohatarfa shop and house taxes; (b) whether the attachment of the house or of the materials is one of the processes; and (3) in how many cases during the last 3 years such measures have been adopted.

2 From the Deputy Commissioner, Kadur District, D. O., dated 26th August 1903.
Informs that the movable property of the defaulter is first proceeded against, then the shop or house, if insufficient, and that there have been no instances in which doors, &c., were removed and sold.

3 From the Deputy Commissioner, Hassan District, letter No. 152, dated 8th September 1903.
Informs (a) that notice of demand is issued in the first instance [illegible] are cases attached property is sold; (b) movable property is atta[illegible]

4 From the Deputy Commissioner, Shimoga District, No. 172—121, dated 17th September 1903.

Informs (a) that attachment and sale of the movable property of the defaulter is one of the processes; (b) that attachment of houses and materials is also resorted to; and (c) that there were 25 cases of the former during the past 3 years and 5 of the latter during 1902-03. The sale of houses was also resorted to in the Kumsi Sub-Taluk for recovering arrears.

5 From the Deputy Commissioner of the Chitaldrug District, D. O., dated 14th September 1903.

States (a) that issue of notice of demand, distraint and sale of defaulters, movable property, sale of the house with materials were resorted to for the recovery of arrears but that this process of attaching the house appears necessary only when there is not other sufficient movable property to cover the arrears and that there was only one case of a thatched but sold for arrears during the last 3 years.

6 From the Deputy Commissioner, Kolar District, letter No. 428, dated 12th November 1903.

Reports that issue of notice of demand is the only process adopted and that in all cases parties paid up arrears invariably before adopting any further measures during the past three years.

7 From the Deputy Commissioner, Tumkur District, D. O., dated 2nd February 1904.

Informs that movables in the house or shop, the tax of which is in arrears are attached and sold, that the materials are not attached and sold and that there were about 12 cases in which the 1st mentioned process was adopted.

8 From the Deputy Commissioner of the Bangalore District, D. O., letter dated the 2nd June 1904.

Reports that demand notices are first issued, then the movables attached and that in 14 cases during the last 3 years houses were sold and in 3 cases beams and rafters of the dilapidated houses were sold.

9 From the Deputy Commissioner of the Mysore District, letter No. 114, dated 11th August 1904.

Reports that generally houses or shops are attached in all but 2 Taluks and that the arrears are paid before the houses attached are sold and that in the Seringapatam and Gundlupet Taluks only in about 56 cases during the last 3 years windows, &c., were attached and sold.

1904.– 5

GENERAL AND REVENUE SECRETARIAT.

(Local Boards)

NOTES.

File No. 26 of 03-4

FILE HEADING.

Processes for the recovery of arrears of Mohalarpa house & shop taxes both in mofussil municipalities and non-municipal places.

From

The Deputy Comm^r, Kathiawar

No. Dated 26-8-03 Received 27-8-03

Diary No.	Enclos.	Spare Copies.	Serial No. 2

BRIEF ABSTRACT OF LETTER.

In reply to serial no (1) informs that the movable property of the defaulter is first proceeded against, in the shop or house is insufficient and there have been no instances in which doors &c were removed and sold.

NOTES AND ORDERS.

2. Sir (1) D. O dated 24.8.03 to all the Deputy Comm^rs. Requests to favor Govt with information in points (a) what are the processes employed for the recovery of arrears of Mohatarfa shop and house taxes (b)

NOTES—First sheet.

MGCPB—5,000—18-5-04

G.R.S. 12]

General and Revenue Secretariat.

File No. 26 of 1903-6

Serial No.	
	whether the attachment of the house or of the materials is one of the processes (3) in how many cases during the last 3 years such measures have been adopted
3	3. From the Deputy Commr Nasican dd Letter no 152 dd 8th September 1903. Informs (a) that notice of demand is issued in the first instance and that in rare instances attached property is sold (b) Movable property is attached such as Vessels, bullocks &c not used for agricultural purposes and not windows &c (c) that there were less number of few cases of arrea in non-municipal places than in Municipa
	4. From the Deputy Commr Shimoga dated Letter no 172/121 dated 17.9.03. Informs (a) that attachment & sale of the movable property of the defaulter is one of the processes. (b) that attachment of houses & materials as also resorted to and (c) that there were 23 cases of the

General and Revenue Secretariat. | File No. 26 of 1903-4

Serial No.

former during the past 3 years and of the latter during 02-03. The sale of houses was also resorted to in the Kumsi Sub Taluk for recovering arrears

5. From the Deputy Commr Chulai-drug D.O. dated 14.9.03 States (a) that Issue of notice of demand, (2) distraint and sale of defaulters moveable property, (3) Sale of ~~attaching~~ the house with materials (b) was resorted to for the recovery of arrears, but that this process of attaching the house appears necessary only when there is not sufficient other moveable property to cover the arrears (c) that there was only one case of a thatched hut sold for arrears during the last 3 years

6. From the Deputy Commr Kolar Dl. Letter no 428 dt 12.11.03 Reports (a) that issue of notice of demands is the only process adopted and that in all Cases parties pay up arrears invariably before adopting any further measures during the past 3 years

7 7. From the Deputy Commr Tumkur Dl. D.O. Letter no dated 2nd Feby 1904

NOTE—Contn. sheet.

MGCPB--10 000—19-5-04

G.R.S. 12]

General and Revenue Secretariat. | File No. 26 of 1905-4

Serial No.	
	Informs that moveables including house or shop, the tax of which is in arrears, are attached and sold, that the materials are not attached and sold and that there were about 12 cases in which the 1st mentioned process was adopted.
8	8. From the Deputy Commr of the Bangalore dist — D.O Letter dated the 2nd June 1904. Intimates that demand notices are first issued, then the moveables attached and that in 4 Cases during the last 3 years houses were sold and in 3 Cases beams and rafters of the dilapidated houses were sold
9	9. From the Deputy Commr Mysore dist Letter No 116 dt 11.8.04. Reports that generally before the houses attached are sold, the arrears are paid and that in the Seringapatam and Gundlupet Taluks only in about 56 Cases during the last 3 years was the roof of the house attached and sold.

Houses or shops are attached in all but two Taluks & that

NOTE—Contn. sheet.

MGCPB--10 000—19-5-04

G.R.S. 1[a]

General and Revenue Secretariat. | File No. 26 of 1903-4

Serial No

10. The information about the Coercive processes employed for recovering arrears of Mohatarfa shop and house taxes, as it obtains in the several Districts was called for from the Deputy Commrs in this dpte D.O dated the 24th August 1903, for consideration in connection with the Rules framed under the L.B Regulation

Paper under Dismissal

11. The enquiry made was with regard to 3 points

(a) what are the processes employed for recovering the arrears

(b) whether in any cases houses or shops, the tax of which was in arrears, or the materials thereof such as bamboos or were sold

(c) If so, the nos of such cases.

12. From the repies received it is seen that (1) {points (a & b)} namely the following processes

MGCPB—10,000—19-5-04

General and Revenue Secretariat. | File No. 26 of 190 3-4

Serial No.

were resorted to in all the cases
firstly, Issue of notice of demand
Secondly distraint & sale of ~~the~~
moveable property
3rd do of shop or house for
which the tax was in arrears
& lastly, seldom or at all the
attachment of windows &c
In almost all the cases arrears
were paid up before the property
distrained was ~~~~ sold.

(2) That there were about 36 cases
of sale of houses or shops for which
the tax was in arrears, 25 in
the Shimoga Dt 1 in the Chitaldrug
Dt & 12 in the Tumkur Dt, while
the cases in which materials of houses
sold were 6 4, 3 in the Shimoga
Dt, 3 in the Bangalore Dt and
the Seringapatam & Gundlepet Talukes of
1-6 in the Mysore Dt [illegible] in the
~~Talaks of Seringapatam~~ and
~~Gundlepet~~.

MGCPB—10,000—19-5-04

G.R.S. 12]

D 1035

General and Revenue Secretariat. | File No. 26 of 1903-4

Serial No.

13. It is thus clear that in a few cases of sale of houses the extreme process was had recourse to.

14. Although the L B Rules were promulgated long ago, the information was completed and an abstract prepared as per Dy Secretary's order dated 2nd June 04 vs. The processes prescribed in the new Rules covers all the cases mentioned in para 12. / supra except (3) attachment of house or shop, the tax of which is in arrears

Flag Z

Paras 5 (4 7)

Submitted.

A Ramaiya
27/8/04

D.S. 26/8/04

Query
Then this may be filed
27-8-1904

Geo. Hz
27/8/04

NOTE—Contn. shee

MGCPB—10,000—19-5-04

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Submitted

We accompanying subject of file No 26 has been filed. Since doubt has arisen subsequently as to whether should be "filed" or a file are the "returned instructions are both on the point.

with no orders"

We therefore request

Direct

1/9

K. M. Campbell
8/9 16/9/09.

Miss Mabel reminded
Mr B with regards

Direct

2/9

N. B. Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

To the DO Cases of 153

(Memo No of 03-04 Secl)

Sir, Dear Sir

Kindly, let me know, for the information of

1) What are the coercive processes employed in your District for the recovery of arrears of maharsa house and shop taxes, both in municipalities and in non-municipal places; (2) Whether the attachment and sale of the house on which an arrears due, or of the material of the house (i.e doors, windows, tiles, etc) so are of such coercive processes and (3) if so, in how many cases during the last three years

Such Comments and
process has been
completed

Kindly forward
me with a new
copy of it as
the present is illegible

Yours sincerely

24

L-3-58

From D. Devaraj Urs Esqre,
Deputy Commissioner,
Hassan District

To H.H. Narasimmaraja Iyengar Esqre M.A. Bd.
Secretary to the Government of His Highness the Maharaja of Mysore, Fort & Bangalore.

Dated 8th
Despatched 9th } September 1903
Received

General No. 152

No. Secy

Enclosure No. one.

In ref to D.O. dy 25 Aug/03.

Submitting certain information asregards the processes employed for the recovery of the arrears of Mohatarfa house and shop taxes in the Minor Municipalities in this District.

295-96

Gr O
dy 12/9
Rec'd 13-9-03

References
M.-9-03

No 152.

Deputy Commissioner's Office
Hassan District.

Dated Hassan 8th September 190.

From.

D. Devaraj Urs Esquire
Deputy Commissioner
Hassan District.

To,

H. V. Nanjundaiyya Esquire M.A. B.L.
Secretary to the Government
His Highness the Maharaja of
Mysore General and Revenue
Departments.

Sir,

With reference to your
Demi official letter of the 25th ultimo
calling for certain information as re-
gards the processes employed for
the recovery of the arrears of Inchalanda

house and shop taxes the minor municipalities and non-municipal places, I have the honor to state as follows:-

(1). The processes employed are that in the 1st instance notice of demand is issued when the due is not paid in time. In almost all cases the taxes are paid before the attachment of property. It is only in rare instances that property which is attached is sold.

2). It is the moveable property which is generally attached and in that it is not the doors, windows, tools etc that are attached but metal vessels, bullocks and sheep that are not used for agricultural purposes.

3) A statement herein enclosed shows.

shows the number of cases in the District, in which during the last three years, notices of demand were issued and property attached and sold. The cases of arrears of revenue are more in the municipal places than in the non-municipal. From the remarks in the statement it will appear that in only one case in the town of Hassan, a door of the house was attached for arrears of Mohatarfa revenue but the demand was paid before the same was sold. There was one case in the Belur municipality in which copper and brass vessels were attached and sold for arrears of tax on shop. In Holenarsipur Town 5 houses were sold. In these cases the houses had been in the most dilapidated and neglected

state being almost the mere site on which they stood. The owners of th... appear not to have minded that the houses were sold. It appear from the reports received from the Amildars that in the very last instance when no other means of recovering arrears was possible, that th. houses are being attached and sold. It is also reported that whenever moveable property is attached, they are such as are not agricultural implements including bullocks.

I have the honor to be,
sir.

your most obedient Servant

Deputy Commissioner
Karwar district

No 1520 9/11/03

Statement showing the number of cases in which sold for arrears of Mohatarfa revenue in the H Hassan District during the years 1900-01, 1901-02,

No.	Taluk	Minor municipalities.				Non. mun	
		Demand notice issued		Property attached		Demand n issued	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amo
1	Hassan	1	5	1	5		
2	Manjarabad						
3	Belur	167	636	1	4	80	1 1
4	Arsikere						
5	Channarayapatna						
6	Holenarsipur	149	not given	42	61	107	not g
7	Arkalgud						
	Alur (Sub Taluk)						

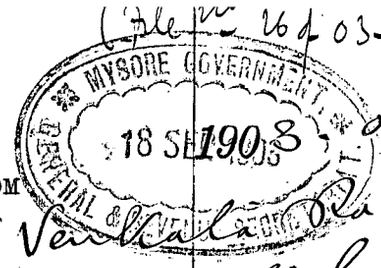
Dated the 26th March 03

roperty moveable or immoveable – was attached and
or municipal and non-municipal places, in the
& 1902–03

cipal places			
ee	Property attached		Remarks.
t	No. of cases	Amount	
			This was a case in Hassan town in which a door was attached but the amount paid before sale.
			This was a case in Belur Town in which for the arrears of shop tax, some brass vessels were attached & sold. There were 75 cases in which property was attached but not sold as the arrears were paid before sale. The moveable property was non-agricultural one. In two cases immoveable property had been attached –
18	3	–	In 8 of these cases moveable property was attached, 7 in Hole Narsipur and one in non-municipal place. Five house sites were sold.

Deputy Commissioner
Hassan District

(File No 1603-04 Serial 41)



1619

From V. Venkatachar Esq Bsc
Offg Deputy Commr Nagamangala
Shimoga District

To H. V. Nanjundayya Esqre
Secy to the Govt of Mysore
Genl & Rev. Depts

Dated 17.5 September 03
Despatched /
Received

General No. 172
No. 121.

Enclosure No.

With reference to his D. O of the 25th August 1903 submits certain information regarding the re-survey of areca of Kothalanpa House and other lands in this District

Transferred to the Council Branch

21/9/03
Assistant Secy
Offg 19/9

17
1819

S. D.
Please put up D. O. If not known any one the Leg Branch
Offg 19/9

Shemoga District
Deputy Commissioner's office
dated 17th September 1903.

No. 172
Fol.

From. N. Venkata Rao Esquire
Offg Deputy Commissioner
Shemoga District

To, H. V. Nanjundayya Esquire M. A. M. L
Secretary to the Govt of Mysore
General and Revenue Departments

Sir,

With reference to Govt O. C
of the 25th August 1903, calling
for certain information regarding
the recovery of arrears of Kuchatarfa
House and Shop taxes, I have
the honour to report that the
coercive processes employed in
minor Municipalities and in
two Municipal places in this
District for the recovery of the
said arrears are, in the first
instance, confined to the

attachment and sale of the defaulters moveable properties and in the generality of cases the arrears are recovered without further trouble. If however the arrears are not fully recovered from moveable property, steps are taken to recover the arrears by attachment and sale of the houses on which they are due. Such cases are very rare as may be seen from the figures noted on the margin for during the last 3 years there were only 23 such cases the practice of realizing the arrears by attachment and sale of the houses and shops is reported not to be in vogue in the Kumsi Sub Talluk.

Shemoga Taluk 2 cases
Chennagiri 3 "
Shikaripur 5 "
Sagar 6 "
Total 23

2. During 1902-1903 in only 5 cases in the Shemoga Taluk the arrears were recovered by the

the attachment and sale of the materials of houses, such as windows, doors &c. No such instances are reported from the Talukas.

I have the honour to be,
Sir,
Your most obdt Servant.
S. Venkatesa Rao
Offg Deputy Commissioner
Shimoga District

Jan 31

(File No 26/1-03-04 S No 5)

15

19/9/03

District Office,
Chitaldrug.
Dated 14 September 1903

My dear Sir,

Adverting to your D. O. of the 25th ultimo, requiring what coercive processes are employed for the recovery of arrears of Mohalarfa, house and Shop taxes both in minor Municipalities and non-Municipal villages of this District I beg to state that the processes adopted are

(1) Issue of Notice of demand,

(2) Distraint and sale of defaulters moveable property other than the house and shop, and

(3) Attachment and sale of the house itself and not its materials only.

The distraint and sale of the house the tax on which is in arrear, is

necessary only in cases where the defaulters have no moveable property or where the moveable property available is found insufficient to cover the arrears due or where the houses are forsaken and left vacant and the whereabouts of the owners are not traceable.

But in point of practice, this last measure is seldom or never resorted to, as during the past three years, there was but one case of a thatched hut being put up to sale in the Dist.

Yours Sincerely

Deputy Commissioner
Chitaldrug

To
N. V. Ranjimudaya Esquire M.A.M.L.
Secretary to the Govt. of Mysore, Gen. & Rev. Depts.
Bangalore

(Telegram No. 264 of 03 dated 30/1/03
Received 1903 S 230 16/1/03 VH

From The President
Mol and No tried

To No. Lieutenant to the
Governor Mysore

Dated

Despatched

Received

General No. 428
No.

Enclosure No.

Explaining the circumst
under which coolie
labour are employed for
the recovery of Mohatarfa
House and shop taxes
in the Municipalities

President to Vice, District Judges
& Municipal Boards & Kachcheris
20 November 1903.

No. 14

Sir,

I.C. Case S/C
President A. —

&c,

A. V. Ranjundayya Esq.
Secretary to the Government A
of Mysore — General & Revenue
& Farms &c.

Sir,

With reference to your letter dated 25th August 1903 requesting me to inform what are the coercive processes employed in my District for the recovery of arrears of Mohatarfa, House and Shop taxes in Municipalities etc, I have the honor to state that the only means that is generally adopted here is to issue notices to the defaulter that if he does not pay up the arrears in a limited time, the materials of his house will be attached and sold. As a rule, directly the defaulter sees the notices he at once pays up the arrears. —

I issued a circular to all the

Vice Presidents in the District to let me know whether any other method is adopted. All of them report that it is the only method adopted. —

They also report that no sale of any materials etc has been conducted for the recovery of arrears for the last three years, as the parties pay up as soon as notified to them.

I have the honorable
Sir,
Your most obedient
servant,

J Allen
President

(Item 26 of 03-4 Svo 7)

Tumkur
2nd February 1904

Rep Dear Sir -

In reply to your D. O. dated 23rd August 1903 addressed to K. S. Doraswami Iyer Esqr officiating Deputy Commissioner of this District, I have the hon to state with reference to your 1st question that the coercive processes employed for the recovery of arrears of Mohatarfa house and Shop taxes in municipalities and in non-municipal places, are the attachment and sale of either the house shop or other property or both if the sale of one of them will not bring the amount to be recovered.

As regards your 2nd question, it is reported that hitherto the materials of the house or shop (ie, doors, windows tools &c) were not attached and sold

As regards the 3rd question, it is reported

Rec'd 2/6/04 4BB/ Replied 2/6/04

(Memo. 2/32/03-4 Sec'o 8 Bangalore 2nd June 1904)

My dear Sir

In reply to your Demi Official letter of the 25th August last, regarding the levy of Municipal taxes (house and shop taxes) in Municipal and non Municipal places I beg to state that demand notices are first issued, and then the moveables destrained; should the arrears still remain uncollected the property in which the arrear is due will be attached and brought to sale The attachment and sale of the houses

25/

and shops are very rarely resorted to, the taxes being generally paid up before the coercive processes reach that stage. There are only 14 cases in which the houses were attached, but not sold.

There are no instances at all in this District in which the doors, windows &c have been seized and sold for the purpose, but in 3 cases beams and rafters of the dilapidated houses were attached and sold during the last 3 years.

I am yours
Sincerely

D Devanandh.
by Commissioner
Bangalore Dio

To
The Secretary to the Government
of Mysore
General & Revenue Departments.

1/ Duee (1/c)

A15/8

II. ct. 9.

A915/8

(Orl No 26/1904-05 Rr No 9)

From M. Kantaraj Urs Esq: B.A
Deputy Commissioner
Mysore District

To B. N. Lakshmikantaiya Iyengar Esq:
Secretary to the Government of Mysore
in the Revenue Secretariat Revenue depts

MYSORE GOVERNMENT
12 AUG 1904
GEN. & REVENUE SECRETARIAT

Dated 11 August 1904

Despatched

Received

General No. 114

No.

Enclosure No. Duee

Regarding the co-erceive processes employed in T.I. District for the recovery of arrears of Mohatarfa

Dispatched 3/1/04

Office of the Dy: Commissioner

Local Boards' Branch

Dated. Mysore, 11 August 1904.

From

M. Kantaraj Urs Esq: B.A.

Deputy Commissioner of the

Mysore District.

To.

B. K. Venkatavarada Iyengar Esq:

Secretary to the Government of Mysore

in the Revenue & General departments.

Sir:-

With reference to your D.O of the 25th August 1903, and reminder D.O. of the 17th June 1904, regarding the co-ercive processes employed in this district for the recovery of arrears of Mohatarfa, I have the honor to state that except in the marginally noted two Taluks the arrears are covered by the attachment of the house or Shop upon which the tax is due, but in no case a Sale is reported to have taken place. In the two taluks above referred to, the arrears have been recovered from the Sale of windows, doors, utensils & c of the house. A Statement showing the number of cases during the last three years in which

Seringapatam
Gundlupet

which the last mentioned profession
was adopted is herein enclosed as
required

I have the honor to be
Sir
Your most obedient Servt
C Constantinobar
For Deputy Commissioner
NB

No 1146 11.8.04 (Files 26 of 03-4 S No 9)

Statement showing the no of cases in which the process of sale of windows &c was adopted during the last three years in the Mysore district for the recovery of Kobattara arrears.

Taluk	no of cases in		
	1900-01	1901-1902	1902-1903
Seringapatam	20	30	1
Gundalpet		5	

Dated 1-8-1904

C Hayavadana Rao
Deputy Commissioner

No